Audit Date	Issued under P.A. 2 of 1968, as amended. Filing is mandatory. Local Government Type: Local Government Name:					Count	У	
June 30, 2003 September 15, 2003 December 2, 2003 December 2, 2003		Other Ci	ity of Rockwood, Michiga		-			
We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accord with the Statements of the Government in Michigan by the Michigan Department of Treasury. We affirm that: 1. We have complied with the Bulletin for the Audits of Local Units of Government in Michigan as revised. 2. We are certified public accountants registered to practice in Michigan. We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of command recommendations. You must check the applicable box for each item below: yes	Audit Date	Opinion Date		D	Date Accountant Report Submitted To State:			
with the Statements of the Governmental Accounting Standards Board (GASB) and the Uniform Reporting Format for Financial Statemen Counties and Local Units of Government in Michigan by the Michigan Department of Treasury. We affirm that: 1. We have complied with the Bulletin for the Audits of Local Units of Government in Michigan as revised. 2. We are certified public accountants registered to practice in Michigan. We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of command recommendations. You must check the applicable box for each item below: yes no 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. yes no 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1 yes no 3. There are instances of non-compliance with the Uniform Accounting and Budgeting of (P.A. 2 of 1988, as amended yes no 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, order issued under the General property Municipal Loan Act. yes no 5. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, order issued under the General property Municipal Loan Act. yes no 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. yes no 7. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. The local unit has olated the Constitutional requirement (Article 9, Section 24) to fund current year aemed pension be (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than normal cost requirement, no contributions are due (paid during the year	June 30, 2003	September 15	5, 2003	D	,			
normal cost requirement, no contributions are due (paid during the year). yes no 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129. yes no 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). We have enclosed the following:	We have audited the financial statements with the Statements of the Government Counties and Local Units of Government We affirm that: We have complied with the Bulletin for the counties are certified public accountants recommendations. We further affirm the following. "Yes" respond recommendations. You must check the applicable box for early yes no 1. Certain componer yes no 2. There are accumuly yes no 3. There are instanced yes no 4. The local unit has order issued under yes no 5. The local unit hold [MCL 129.91] or Figure 2. The local unit has yes no 6. The local unit has	of this local un Accounting S in Michigan by or the Audits of egistered to proposes have be conses have be chitem below. In tunits/funds/a lated deficits in es of non-com- violated the co- or the Emerger ls deposits/inv P.A. 55 of 1982 been delinque	it of government and rerestandards Board (GASB) the Michigan Department of Local Units of Government actice in Michigan. The een disclosed in the finate agencies of the local unity one or more of this unity in one or more of this unity in one or more of the Uniform on one or	dered an op and the Unnt of Treasurent in Michigancial statement are excluded a unreserved. Accounting rissued undomply with satisfactory	inion on financial iform Reporting a ry. gan as revised. ents, including the ed from the finance of fund balances/r and Budgeting A er the Municipal F tatutory requirem were collected for	e notes, or in taken to the commat for Finance Act of the command another taxi	the report of counts. ings (P.A. 275 counts) 1968, as amenor its requirement 20 of 1943, as an ang unit.	of 1980 ided). its, or a
The letter of comments and recommendations. Reports on individual federal assistance programs (program audits). Certified Public Accountant (Firm Name): Plante & Moran, PLLC Certified Public Accountant (Firm Name): Certified Public Acc	normal cost requirements yes no 8. The local unit use yes no 9. The local unit has	rement, no cor s credit cards	ntributions are due (paid and has not adopted an	during the yapplicable po	ear). blicy as required l P.A. 196 of 1997 (oy P.A. 266 o MCL 129.95	of 1995 (MCL 12 5).	29.24 ot
Reports on individual federal assistance programs (program audits). Single Audit Reports (ASLGU). Certified Public Accountant (Firm Name): Plante & Moran, PLLC Street Address City Southfield State MI 48034						Forward	led Requ	ired
Single Audit Reports (ASLGU). Certified Public Accountant (Firm Name): Plante & Moran, PLLC Street Address 27400 Northwestern Highway City Southfield MI A8034	The letter of comments and recommendations.							<u></u>
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Street Address City Southfield State ZIP 48034								
27400 Northwestern Highway Southfield MI 48034	Certified Public Accountant (Firm Name)	Plar	nte & Moran, I	PLLC		1	_	
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Accountant Signature	27400 Northwestern Highway		S	outhfield		MI	48034	
	Accountant Signature							